

Audit Completion Document

Company Name: MMCS Audit Firm

Balance Sheet Date: 23 Sep 2025

Completed By: Admin

Date: 23 Sep 2025

Instructions

In connection with each engagement, AS 1215 requires the auditor to identify all significant findings or issues, actions taken to address them, and the basis for the conclusions reached in an engagement completion document. Significant findings or issues are substantive matters that are important to the procedures performed, evidence obtained, or conclusions reached, and include, but are not limited to, the matters listed in this form. Use the "Engagement Completion Document—Interim Review" at PCA-IR-7 to document significant findings identified when performing interim reviews. Note, however, that this engagement completion document (prepared in connection with the annual audit) should also include documentation of significant findings or issues identified during interim reviews.

This form provides a place for you to document these findings or issues and comply with the requirements of the standard. This form may also be used to document differences of opinion among engagement team members concerning accounting and auditing issues. For differences of opinion, use this form if, after appropriate consultation has occurred, an engagement team member disagrees with the final conclusion of the matter. You may either include all information necessary to understand the significant findings or issues, or cross-references, as appropriate, to other available supporting audit documentation. Finally, this form may be used to document significant issues, consultations, conclusions, and the basis for conclusions related to decisions to withdraw from an engagement or from both the engagement and the client relationship.

The AICPA Auditing Standards Board issued Statement on Quality Control Standard (SQCS) No. 8 (QM 10A), A Firm's System of Quality Control. Because SQCS No. 8 was issued after the adoption of the interim standards by the PCAOB, it does not apply to PCAOB engagements. However, because it imposes quality control requirements that are more comprehensive in certain areas, the authors believe auditors may consider the guidance for audits of issuers. This checklist reflects certain requirements of SQCS No. 8. [In June 2022, the ASB issued a suite of standards as part of its audit quality project, including Quality Management Standard No. 1, A Firm's System of Quality Management (SQMS No. 1) and Quality Management Standard No. 2, Engagement Quality Reviews (SQMS No. 2). The standards are effective December 15, 2025, at which time they will supersede AICPA Quality Control Standards, including SQCS No. 8.]

In November 2022, the PCAOB proposed a new quality control standard in Release No. 2022-006, A Firm's System of Quality Control and Other Proposed Amendments to PCAOB Standards, Rules, and Forms, which, if adopted, would supersede current PCAOB quality control standards. The comment period for the proposal ended on February 1, 2023. The Board is reviewing the comments received and considering next steps. See the discussion in section 1004 .

| SubPoint | Remarks | Workpaper Ref |
|---|---------|---------------|
| 01. Significant issue(s) involving selection, application, and consistency of accounting principles (including disclosures) | | |
| 02. Results of procedures indicating a need for significant modification of planned procedures: material misstatements (including omissions in the financial statements): significant deficiencies or material weaknesses in internal control | | |
| a. Facts giving rise to the matters | | |
| b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |

| SubPoint | Remarks | Workpaper Ref |
|--|--|---------------|
| d. Final resolution and basis for conclusion | | |
| 03. Accumulated misstatements and evaluation of uncorrected misstatements, including relevant quantitative and qualitative factors | | |
| a. Facts giving rise to the misstatement(s), including relevant quantitative and qualitative factors | | |
| b. Actions taken and evidence obtained to address the misstatements (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 04. Circumstances that caused significant difficulty in applying auditing procedures | | |
| a. Facts giving rise to the circumstances | Please find the details available in this Workpaper. | Going Concern |
| b. Actions taken and evidence obtained to address the circumstances (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 05. Significant changes in the auditor's risk assessments, including risks that were not previously identified, and modifications or additions to audit procedures due to such changes | | |
| a. Facts giving rise to the changes | | |
| b. Actions taken and evidence obtained to address the changes (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 06. Risks of material misstatement determined to be significant risks and the results of auditing procedures in response to such risks | | |

| SubPoint | Remarks | Workpaper Ref |
|---|------------------------------------|------------------------|
| a. Facts giving rise to the significant risks | Subsequent events are highlighted | Subsequent Events |
| b. Actions taken and evidence obtained to address the significant risks (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 07. Other significant findings or issues, including any significant unusual transactions | | |
| a. Facts giving rise to the findingsGoissuesGosignificant unusual transactions | | |
| b. Actions taken and evidence obtained to address the findingsGoissuesGosignificant unusual transactions c (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 08. Other matters that could result in modification of the audit report | | |
| a. Facts giving rise to the matters | | |
| b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 09. Other issues resulting in consultations | | |
| a. Facts giving rise to the consultation | Please find the facts giving rise. | Trade payable Invoices |
| b. Nature and the scope of the consultation | | |
| c. Actions taken and evidence obtained to address the issue resulting in the consultation | | |
| d. Reasoning process used to formulate the conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |

| SubPoint | Remarks | Workpaper Ref |
|---|---------|---------------|
| e. Final resolution, basis for conclusion, and how the conclusions were implemented | | |
| 10. Significant findings or issues identified during the reviews of interim financial information: [] | | |
| a. Facts giving rise to the interim findingsGoissues | | |
| b. Actions taken and evidence obtained to address the interim findingsGoissues (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 11. Disagreements among members of the engagement team or with others consulted about final conclusions reached on significant accounting or auditing matters, including the basis for the final resolution | | |
| a. Facts giving rise to the disagreements, along with identification of engagement team members with opposing views | | |
| b. Actions taken and evidence obtained to address the disagreements (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |

In accordance with firm policy, final resolution of all significant findings agreed toGoapproved by the following team members:

[] []
Engagement Senior Date

[] []
Engagement Manager Date

[] []
Engagement Partner Date

[] []
Concurring PartnerGoEngagement Quality Reviewer Date

For Differences of Opinion Among Engagement Team Members:

The following engagement team members disagree with the final conclusion reached on the significant finding(s) or issue(s) documented in 11:

Name Date

[] []

[] []

Engagement team members who disagree with the final conclusion should document their views in the space below, along with the basis for their disagreement (Alternatively, cross-reference to the workpaper that contains their documented views.): []

Notes

a A significant unusual transaction is defined in AS 2110.13 as a significant transaction outside of the normal course of business for the company or any transaction that appears unusual due to its nature, size, or timing.

b A significant unusual transaction is defined in AS 2110.13 as a significant transaction outside of the normal course of business for the company or any transaction that appears unusual due to its nature, size, or timing.

c A significant unusual transaction is defined in AS 2110.13 as a significant transaction outside of the normal course of business for the company or any transaction that appears unusual due to its nature, size, or timing.